

ID: CCA_2010011214091537

Number: **201005047**

Office:

Release Date: 2/5/2010

UILC: 6222.00-00

From:

Sent: Tuesday, January 12, 2010 2:09:16 PM

To:

Cc:

Subject: RE: Another TEFRA question

I agree but I am not sure that you need to take inconsistent protective positions since the TEFRA procedures guarantee consistency. So pick a position and assess accordingly.